## TRANSCRIFT PREPARED BY THE CLERK OF THE LEGISLATURE Transcriber's Office FLOOR DEBATE

April 9, 2002 LB 994, 1113

definition so it is clearly applicable to them if they can prove that that's what they're doing. Section 7 of the bill is LB 1113, with some changes. That sa bill that was brought to us by Senator Jones. He called to our attention the fact that you had to file a certificate, or you had to go to the county assessor's office, if you placed a certain dollar amount of improvements on your property. The old statute said \$1,000, that had not been adjusted for a long, long time. proposing that that be adjusted to \$2,500. Senator Jones had asked us to make that \$5,000, but you know what a conservative bunch the Revenue Committee is, so we made it \$2,500. (Laughter.) Well, it's the truth. Okay. Section 8 of the bill concerns the sales file...potential sales file, to be produced by the Property Tax Administrator's Office. And again, this has to do with greenbelt, and you're going to see that this particular provision will generate an A bill. We have some difficulties in the administration of the greenbelt provisions, because we have either counties where there are very limited sales of property that would qualify for the basic ag valuation process, or we don't have enough sales in neighboring counties. The proposal is to have the Property Tax Administrator's Office develop a much more comprehensive technique involving a large number of sales on a regional basis, and to be...and to use that, perhaps, for the valuing of greenbelt property. So we hope that that's going to be acceptable. That will generate a little...that will generate an A bill. However, we've talked with the Property Tax Administrator's Office and actually been able to reduce the amount of the A bill after some additional consideration of how that function could be carried out. think that's an important provision in the bill, it's important for the future administration of greenbelt. The Section 9 of the bill is one that has been the subject of a bill introduced by Senator Wehrbein, and also a bill which I had introduced. The issue is; under what circumstances can a county turn over to the state, the local county assessor's function. happened in a number of counties already. The statute in one section says that the Property Tax Administrator's Office may assume the function. Of course, that, if the county...if the Property Tax Administrator makes that decision, then we would have to come in for a deficit appropriation, or we would have to have an existing appropriation to carry out that function. Last